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MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Melissa R. Snell
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance on Subsequent Actions Following
Receipt of Information from the Taxpayer

The purpose of this memorandum is to provide temporary guidance on Internal Revenue Manual (IRM) 13.1.7.5.5, Subsequent Actions (Criteria 1-4) and IRM 13.1.7.6.4, Subsequent Actions (Criteria 5-7).

IRM 13.1.7.5.5 and IRM 13.1.7.6.4 both state, "Subsequent actions are actions to move the case to resolution: to take action on information received or to acknowledge information received from the taxpayer. Subsequent actions must be taken within 5 workdays from the earliest of the following dates:

- a. Follow-up date notated on TAMIS;
- b. The due date for requested information from the taxpayer/representative;
- or
- c. The date of your last action (if no follow-up date was set)"

Effective immediately and until further notice, the above IRM Sections are temporarily superseded by the following:

"During the initial and subsequent contact the Case Advocate may have requested information from the taxpayer or representative. The Case Advocate must conduct a quick read of any information the taxpayer or representative provides to determine if an immediate action is required. If no immediate action is required, the case advocate must review any information the taxpayer or

representative provides and determine if the information is sufficient to take the next step toward resolution, no later than the previously established “follow-up” date for receipt of information on TAMIS.”

This change will provide the Case Advocate the flexibility needed in managing inventory and meeting the needs of the taxpayer, while still identifying situations where immediate action is necessary. In implementing this change, it is important to consider the facts and circumstances for each case.

Effects on Other Documents: None, TAS will not incorporate this temporary guidance into IRM 13.1.7.

Please contact Gerard Pieger, Technical Analysis and Guidance Group Manager, at (202) 622-3942, for further information.